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of businesses, including wholesale and retail establishments, banks, mail-order houses, hotels, insurance companies, and contracting firms.

To one who is familiar with accounting practice, the books contain much suggestive material. Unfortunately the data are poorly organized and there is unnecessary repetition both in text and in illustrative material. The discussion of the theory of accounts is hardly more than an exposition of book-keeping terminology. The last volume contains a number of "Practical Accounting Problems and Solutions." The compilers of the cyclopedia were unfortunate in picking some of their solutions, notably to Problems 49 and 50. These two solutions appear in the volume of a well-known writer¹ and are incorrect. Incidentally, the editor of the set neglects to give credit to the author of the solutions, either in a footnote or in the list of "Authorities Consulted." This part of the work would also have been materially improved if solutions for Problems 30 to 47 had been given. From a mechanical point of view the books are excellent; the half-tone illustrations are especially good and are well selected.

The Elements of Child Protection. By SIGMUND ENGEL. Translated from the German by DR. EDEN PAUL. New York: Macmillan, 1912. 8vo, pp. xii+276. \$3.50 net.

This stimulating volume has for its purpose a presentation of all the problems of child protection from the standpoints of modern socialism and modern social science. In view of the breadth of its scope—embracing, as it does, conditions in all the leading countries of the civilized world—one is not surprised to learn that the author carefully limits his field. He makes no attempt to write a history, philosophy, or handbook of child protection, but restricts himself rather to a clear presentation of all the present-day problems of child protection common to the leading countries. Although it is not claimed that the contents of the work are entirely the results of personal investigations in the various countries concerned, nevertheless the soundness of the observations presented with respect to the United States are such as to inspire confidence in the reliability of the book as a whole. The discriminating way in which the immense bulk of available material has been handled is admirable. Judged from the standpoint of its purpose, and the achievement of that purpose, a translation of the book was well worth while.

Elements of Accounting. By JOSEPH J. KLEIN. New York: D. Appleton & Co., 1913. Pp. xiv+422. \$1.50.

The object of the author was to write a treatise that would be used as an introductory text for colleges and universities. The first four chapters are devoted to a general exposition of bookkeeping principles. Chaps. v and vi

¹ *Accountancy Problems and Solutions.* By Leo Greendlinger. Vol. II, pp. 14-22.